GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Ninth amendment to APGST Rules – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 488 Dated: 31-10-2017

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.227, Revenue (CT-II) Department, dt:22-06-2017.
3) G.O.Ms.No.268, Revenue (CT-II) Department, dt:29-06-2017.
4) G.O.Ms.No.275, Revenue (CT-II) Department, dt:30-06-2017.
5) G.O.Ms.No.288, Revenue (CT-II) Department, dt:12-07-2017.
6) From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated 28.07.2017.
7) G.O.Ms.No.375, Revenue (CT-II) Department, dt:18-08-2017.
8) From the CCT's Ref.No.CCW/GST/74/2015-A, Dated:18-08-2017.
9) G.O.Ms.No.382, Revenue (CT-II) Department, dt:22-08-2017.
10) From the CCT's Ref.No.CCW/GST/74/2015, Dated:30-08-2017.
11) G.O.Ms.No.417, Revenue (CT-II) Department, dt:19-09-2017.
12) From the Commissioner, Commercial Taxes, A.P., Vijayawada, Letter No.CCW/GST/74/2015, dated.18-09-2017.
13) G.O.Ms.No.459, Revenue (CT-II) Dept., Dt.16-10-2017.
14) From the CCT's ref.No.CCW/GST/74/2015, Dt.03-10-2017.
15) From the CCT, Letter No.CCW/GST/74/2015, dated.13-10-2017.
16) G.O.Ms.No.484, Revenue (CT-II) Dept., Dt.31-10-2017.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:31-10-2017:

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government hereby makes the following amendments to the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

These rules may be called the Andhra Pradesh Goods and Services Tax (Ninth Amendment) Rules, 2017.

They shall be deemed to have come into force with effect on and from 13th October, 2017.

AMENDMENTS

In the said Rules,-

(i) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

"(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in FORM GST ITC-03 in

accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.";

(ii) after rule 46, the following rule shall be inserted, namely:-

"46A. Invoice-cum-bill of supply.- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single "invoice-cum-bill of supply" may be issued for all such supplies.";

(iii) in rule 54, in sub-rule (2),

(a) for the words "tax invoice" the words "consolidated tax invoice" shall be substituted;

(b) after the words "by whatever name called", the words "for the supply of services made during a month at the end of the month" shall be inserted;

(iv) in rule 62 to sub-rule (1), the following proviso shall be inserted, namely:-

"Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.";

(v) in FORM GST CMP-02, for the words, figures and brackets "See rule 3(2)", the words, figures, brackets and letter "See rule 3(3) and 3(3A)" shall be substituted;

(vi) in FORM GSTR-1, for Table 6, the following shall be substituted, namely:-

"6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									
									";

(vii) in FORM GSTR-1A, for Table 4, the following shall be substituted, namely:-

"4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A.Suppies made to SEZ unit or SEZ Developer							
4B. Deemed exports							

(viii) in FORM GSTR-4, after instruction no.9, the following shall be added, namely:-

"10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished."

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.

The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER